

GEARY COUNTY, KANSAS

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2009

GEARY COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Geary County, Kansas

We have audited the accompanying primary government financial statements of Geary County, Kansas, as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of Geary County, Kansas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements referred to above do not include the financial data of component units of Geary County, Kansas, as of December 31, 2009.

As described more fully in Note A, Geary County, Kansas has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph and because they do not include the financial data of component units of Geary County, Kansas, the primary government financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Geary County, Kansas, as of December 31, 2009, or the changes in its financial position for the year then ended. Further, Geary County, Kansas, has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

MEMBERS:

American Institute of
Certified Public Accountants

Kansas Society of Certified
Public Accountants



In our opinion, the primary government financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Geary County, Kansas, as of December 31, 2009, and its cash receipts and expenditures, and budgetary comparisons for the year then ended, on the basis of accounting described in Note A.

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Junction City, Kansas
December 20, 2010

GEARY COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH FOR THE YEAR ENDED DECEMBER 31, 2009

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and A/P	Ending Cash Balance
General	\$ 4,534,586	7,940,990	8,946,702	3,528,874	420,182	3,949,056
Special Revenue Funds:						
Road & Bridge	627,673	2,754,056	2,482,998	898,731	76,788	975,519
Noxious Weed	28,910	190,390	176,626	42,674	42,628	85,302
Noxious Weed Capital Outlay	86,807	30,000	41,000	75,807	-	75,807
Health	16,395	293,140	290,530	19,005	-	19,005
Capital Improvements	290,612	309,163	266,339	333,436	220,960	554,396
Special Bridge	354,226	126,881	161,908	319,199	8,500	327,699
Extension Council	14,994	249,165	254,057	10,102	-	10,102
4-H Club	964	14,385	14,769	580	-	580
Convention & Tourism	262,618	564,105	444,691	382,032	23,872	405,904
Animal Shelter	58,191	123,887	146,243	35,835	2,634	38,469
Mental Health	7,806	111,874	112,573	7,107	-	7,107
Election	165,407	79,636	37,527	207,516	7	207,523
Community College Tuition	30,412	646	8,874	22,184	-	22,184
Mental Retardation	5,059	73,851	74,323	4,587	-	4,587
Economic Development	14,019	214,799	211,090	17,728	-	17,728
Law Enforcement	528,171	12,239	12,837	527,573	1,350	528,923
Special Assessments	2	-	-	2	-	2
Senior Citizens	5,938	90,000	89,912	6,026	-	6,026
Appraiser's Cost	87,577	301,863	315,138	74,302	2,087	76,389
Parks & Recreation	1,931	731	-	2,662	-	2,662
Employees' Benefits	1,958,604	1,981,565	2,472,666	1,467,503	2,638	1,470,141
Historical Preservation	4,516	67,900	68,284	4,132	-	4,132
Special Alcohol Program	95,036	11,154	4,462	101,728	-	101,728
Hospital	9,550	112,061	114,334	7,277	-	7,277
Solid Waste Environmental	194,721	-	-	194,721	-	194,721
NCK Juvenile Detention Center	92,387	117,647	71,692	138,342	8,540	146,882
Court Trustee	362,308	1,128,286	980,219	510,375	27,720	538,095
Enhanced 911	5,561	84,023	73,799	15,785	8,527	24,312
E911 Cell Phone	241,753	75,289	-	317,042	-	317,042
Riley/Geary Mortgage Revenue Bonds	-	7,197	-	7,197	-	7,197
PBC Cloud County CC	170,978	51,641	9,671	212,948	924	213,872
PBC Pennell - Courthouse	31,223	438,400	438,400	31,223	-	31,223
County Neighborhood Revital Rebate	47,751	582,194	572,756	57,189	-	57,189

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Outstanding Encumbrances and A/P</u>	<u>Ending Cash Balance</u>
Special Revenue Funds, Continued:						
The Bluffs TIF District	\$ -	65,132	59,800	5,332	-	5,332
Special Law Enforcement	103,109	41,082	38,362	105,829	-	105,829
Juvenile Diversion	113	11,885	9,102	2,896	1,044	3,940
Willhoite Lease Purchase	119	-	-	119	-	119
Special Law Enforcement Trust	61,230	273,188	120,230	214,188	3,270	217,458
Equipment Reserve	55,742	-	-	55,742	-	55,742
Emergency Mgt Mitigation Grant	-	500	-	500	-	500
Kansas Department of Corrections	74,389	433,450	477,510	30,329	6,142	36,471
Juvenile Justice Authority - Sanction	154,345	617,333	587,960	183,718	7,425	191,143
Juvenile Justice Authority - Prevention	96,376	132,541	202,284	26,633	1,347	27,980
Community Correction Grants	16,941	75,865	73,408	19,398	4,935	24,333
JJA Supplemental Funds	13,455	26,487	13,455	26,487	-	26,487
Emergency Management Grant	-	15,000	15,000	-	-	-
Fire Grant	27,620	-	-	27,620	-	27,620
Register of Deeds - Technology	79,205	43,964	56,464	66,705	2,963	69,668
County Attorney Drug Forfeiture	1,057	66,288	34,339	33,006	260	33,266
Debt Service Funds:						
Bond & Interest	196,058	351	101,421	94,988	-	94,988
Hospital Improvement Bonds	10,000	-	-	10,000	-	10,000
Hospital Improvement 2006 (G.O. Bond)	2,989,534	2,035,359	4,472,949	551,944	-	551,944
Hospital G.O. Bond - Debt Reserve	1,000,000	-	-	1,000,000	-	1,000,000
Rockwood West	2,508	-	-	2,508	-	2,508
Country Meadows	4,468	-	-	4,468	-	4,468
McGeorge Benefit District	1,150	6,455	6,456	1,149	-	1,149
Prairie View Subdivision	225	3,380	3,381	224	-	224
R.W. West #3 North Benefit District	(60)	6,100	6,102	(62)	-	(62)
Walters/Laurence Benefit District	3,948	7,589	7,859	3,678	-	3,678
Cedar Estates	(2,236)	7,700	7,859	(2,395)	-	(2,395)
Replat Rolling Hills	3,328	4,077	3,982	3,423	-	3,423
Rockwood East #1	1,236	3,514	3,514	1,236	-	1,236
Replat Country Meadows Benefit District	(410)	4,492	5,091	(1,009)	-	(1,009)

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Outstanding Encumbrances and A/P</u>	<u>Ending Cash Balance</u>
Capital Projects:						
Hospital Construction 2006 (G.O. Bond)	\$ 6,101,126	2,489,543	7,963,450	627,219	-	627,219
Enterprise Funds:						
Waste Disposal	15,818	1,610,425	1,565,920	60,323	130,135	190,458
Special Districts:						
Fire District No. 1	150,814	206,454	176,037	181,231	8,951	190,182
No-Fund Warrants	687	-	-	687	-	687
Water District No. 2 & 3	5,188	17,923	22,370	741	507	1,248
Library	1,966	48,273	49,136	1,103	-	1,103
Laurel Canyon Sewer District No. 4:						
Operations	(62)	12,881	12,176	643	505	1,148
Total Primary Government Excluding Agency Funds	\$ 21,505,673	26,406,389	34,990,037	12,922,025	1,014,841	13,936,866

Checking Account - Central National Bank	\$ 29,522,410
Checking Account - First National Bank	28,142
Checking Account - Intrust Bank	538
Checking Account - Sunflower Bank	105,915
Municipal Investment Pool	1,597,549
Treasurer Change Drawers	1,600
Certificates of Deposit	266,782
Total Cash	31,522,936
Agency Funds Per Page 48	(17,586,070)
Total Primary Government Excluding Agency Funds	\$ 13,936,866

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
General	\$ 10,428,410	-	10,428,410	8,946,702	(1,481,708)
Special Revenue Funds:					
Road & Bridge	3,022,076	-	3,022,076	2,482,998	(539,078)
Noxious Weed	213,259	-	213,259	176,626	(36,633)
Noxious Weed Capital Outlay*					
Health	329,218	-	329,218	290,530	(38,688)
Capital Improvements	671,577	-	671,577	266,339	(405,238)
Special Bridge	479,905	-	479,905	161,908	(317,997)
Extension Council	281,007	-	281,007	254,057	(26,950)
4-H Club	16,200	-	16,200	14,769	(1,431)
Convention & Tourism	546,606	-	546,606	444,691	(101,915)
Animal Shelter	202,957	-	202,957	146,243	(56,714)
Mental Health	126,737	-	126,737	112,573	(14,164)
Election	187,412	-	187,412	37,527	(149,885)
Community College Tuition	8,874	-	8,874	8,874	-
Mental Retardation	81,907	-	81,907	74,323	(7,584)
Economic Development	241,500	-	241,500	211,090	(30,410)
Law Enforcement	446,649	-	446,649	12,837	(433,812)
Special Assessments	-	-	-	-	-
Senior Citizens	102,000	-	102,000	89,912	(12,088)
Appraiser's Cost	361,789	-	361,789	315,138	(46,651)
Parks & Recreation	2,747	-	2,747	-	(2,747)
Employees' Benefits	3,080,500	-	3,080,500	2,472,666	(607,834)
Historical Preservation	75,000	-	75,000	68,284	(6,716)
Special Alcohol Program	101,850	-	101,850	4,462	(97,388)
Hospital	125,000	-	125,000	114,334	(10,666)
Solid Waste Environmental	194,721	-	194,721	-	(194,721)
NCK Juvenile Detention Center	150,000	-	150,000	71,692	(78,308)
Court Trustee	1,192,702	-	1,192,702	980,219	(212,483)
Enhanced 911	245,000	-	245,000	73,799	(171,201)
E911 Cell Phone	295,001	-	295,001	-	(295,001)
Riley/Geary Mortgage Rev Bonds	-	-	-	-	-
PBC Cloud County CC	132,965	-	132,965	9,671	(123,294)
PBC Pennell - Courthouse	438,400	-	438,400	438,400	-
County Neighborhood Revital Rebate	615,000	-	615,000	572,756	(42,244)

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
Special Revenue Funds, Continued:					
The Bluffs TIF District	\$ 80,000	-	80,000	59,800	(20,200)
Special Law Enforcement*					
Juvenile Diversion*					
Willhoite Lease Purchase*					
Special Law Enforcement Trust*					
Equipment Reserve*					
Emergency Mgt Mitigation Grant*					
Kansas Department of Corrections*					
Juvenile Justice Auth - Sanction*					
Juvenile Justice Auth - Prevention*					
Community Correction Grants*					
JJA Supplemental Funds*					
Emergency Management Grant*					
Fire Grant*					
Register of Deeds - Technology*					
County Attorney Drug Forfeiture*					
Debt Service Funds:					
Bond & Interest	101,421	-	101,421	101,421	-
Hospital Improvement Bonds	-	-	-	-	-
Hospital Improvement 2006 (G.O. Bond)	3,692,050	-	3,692,050	4,472,949	780,899
Hospital G.O. Bond - Debt Reserve*					
Rockwood West*					
Country Meadows*					
McGeorge Benefit District*					
Prairie View Subdivision*					
R.W. West #3 North Benefit District*					
Walters/Laurence Benefit District*					
Cedar Estates*					
Replat Rolling Hills*					
Rockwood East #1*					
Replat Country Meadows Benefit District*					

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
Capital Projects:					
Hospital Construction 2006 (G.O. Bond)*					
Enterprise Funds:	\$ 1,581,125	-	1,581,125	1,565,920	(15,205)
Waste Disposal					
Special Districts:					
Fire District No. 1	244,056	-	244,056	176,037	(68,019)
No-Fund Warrants*					
Water District No. 2 & 3	24,829	-	24,829	22,370	(2,459)
Library	50,000	-	50,000	49,136	(864)
Laurel Canyon Sewer District No. 4:					
Operations	17,302	-	17,302	12,176	(5,126)

* Not Budgeted

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>GENERAL FUND</u>				
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 2,995,555	3,308,833	3,465,814	(156,981)
Delinquent Tax	82,535	61,130	100,000	(38,870)
Interest & Fees on Back Taxes	109,574	168,031	80,000	88,031
County Sales Tax	1,964,784	1,954,827	1,700,000	254,827
In Lieu of Tax	2,067	1,024	2,500	(1,476)
Motor Vehicle Tax	410,287	379,324	362,037	17,287
Recreational Vehicle Tax	4,595	4,184	4,131	53
Rental Vehicle Excise Tax	17,253	17,398	10,000	7,398
16/20M Vehicle Tax	7,072	5,825	5,993	(168)
Mineral Tax	-	-	500	(500)
Slider Revenue	47,557	32,242	76,804	(44,562)
Intergovernmental Revenue:				
Alcohol Tax	459	731	358	373
Licenses and Fees:				
Mortgage Registration Fees	409,818	464,690	500,000	(35,310)
Officer's Fees	66,790	67,559	80,000	(12,441)
Special Fish & Game Fees	1,043	395	-	395
Diversion Fees	26,602	21,827	24,000	(2,173)
Other Fees & Licenses	195,473	262,713	201,500	61,213
Uses of Money and Property:				
Interest on Investments	312,008	120,322	400,000	(279,678)
Flood Control Rentals	23,325	31,924	15,000	16,924
Prisoners' Care	629,149	573,659	520,000	53,659
Other Receipts:				
Juvenile Detention	46,839	43,704	37,000	6,704
District Court	124,885	138,626	57,500	81,126
Other Reimbursements	19,228	3,228	-	3,228
Insurance Reimbursements	13,332	33,547	-	33,547
Reimbursement from Capital Imp.	32,000	-	-	-
Reimbursement from Animal Shelter	8,379	-	-	-
Rent - Convention & Visitors Bureau	18,000	16,500	18,000	(1,500)
Grant Monies	31,283	38,632	-	38,632
Transfer from Special Auto	70,996	63,486	10,000	53,486
Transfer from Riley/Geary Mtg Rev Bd	30,515	-	-	-
Transfer from Bond & Interest	107,153	101,421	101,421	-
Transfer from Special Assessments	4	-	-	-
Transfer to Close Funds	36,490	-	-	-
Transfer from Comm College Tuition	31,231	8,874	8,874	-
Transfer from ROD Technology	-	-	20,000	(20,000)
Miscellaneous	7,927	16,334	-	16,334
Total Cash Receipts	<u>7,884,208</u>	<u>7,940,990</u>	<u>7,801,432</u>	<u>139,558</u>

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

GENERAL FUND (Continued)	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
Expenditures:				
Departmental Expenditures:				
County Commission:				
Personal Services	\$ 83,033	98,138	98,456	(318)
Contractual Services	15,549	17,755	20,000	(2,245)
Commodities	947	842	1,500	(658)
Capital Outlay	-	467	500	(33)
Total	99,529	117,202	120,456	(3,254)
County Clerk:				
Personal Services	182,347	183,266	184,155	(889)
Contractual Services	4,492	5,355	6,000	(645)
Commodities	1,959	1,034	2,000	(966)
Capital Outlay	2,590	3,611	3,650	(39)
Total	191,388	193,266	195,805	(2,539)
County Treasurer:				
Personal Services	159,708	171,962	174,331	(2,369)
Contractual Services	7,170	8,295	6,700	1,595
Commodities	3,735	4,188	7,000	(2,812)
Capital Outlay	1,703	1,498	5,000	(3,502)
Total	172,316	185,943	193,031	(7,088)
County Attorney:				
Personal Services	546,345	573,696	573,980	(284)
Contractual Services	119,959	105,513	100,000	5,513
Commodities	16,134	19,151	20,000	(849)
Capital Outlay	8,709	9,510	10,000	(490)
Diversion Expenditures	10,000	7,026	10,000	(2,974)
Total	701,147	714,896	713,980	916
Register of Deeds:				
Personal Services	150,417	159,317	160,650	(1,333)
Contractual Services	6,126	4,576	12,000	(7,424)
Commodities	2,539	2,175	7,000	(4,825)
Capital Outlay	549	-	1,500	(1,500)
Total	159,631	166,068	181,150	(15,082)
Sheriff:				
Personal Services	2,259,524	2,835,902	3,171,000	(335,098)
Contractual Services	1,116,776	1,303,418	1,546,406	(242,988)
Commodities	206,111	187,581	235,000	(47,419)
Capital Outlay	127,882	131,105	459,000	(327,895)
Total	3,710,293	4,458,006	5,411,406	(953,400)
Unified Court:				
Contractual Services	772,710	776,498	863,863	(87,365)
Commodities	58,793	48,631	32,150	16,481
Capital Outlay	16,479	36,836	1,525	35,311
Total	847,982	861,965	897,538	(35,573)

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

GENERAL FUND (Continued)	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
Expenditures:				
Personnel:				
Personal Services	\$ 79,413	88,438	86,100	2,338
Contractual Services	7,419	8,930	17,620	(8,690)
Commodities	3,286	3,645	4,500	(855)
Capital Outlay	17,487	2,974	6,000	(3,026)
Total	107,605	103,987	114,220	(10,233)
Courthouse:				
Personal Services	13,130	878	630	248
Contractual Services	525,468	591,872	668,000	(76,128)
Commodities	21,596	18,880	32,500	(13,620)
Capital Outlay	2,000	-	10,000	(10,000)
Total	562,194	611,630	711,130	(99,500)
Emergency Preparedness:				
Personal Services	56,327	61,290	64,050	(2,760)
Contractual Services	55,476	19,970	20,494	(524)
Commodities	21,291	9,265	15,750	(6,485)
Capital Outlay	31,056	3,950	32,500	(28,550)
Total	164,150	94,475	132,794	(38,319)
GIS Committee:				
Contractual Services	5,900	20,741	89,400	(68,659)
Commodities	-	1,220	13,000	(11,780)
Capital Outlay	-	-	3,000	(3,000)
Total	5,900	21,961	105,400	(83,439)
Other Expenditures & Transfers:				
Soil Conservation	25,000	25,000	25,000	-
Inspection & Permits	75,753	77,680	78,851	(1,171)
Ambulance	384,915	447,115	561,968	(114,853)
Coroners & Autopsies	48,912	40,777	50,000	(9,223)
Miscellaneous	18,797	5,781	100,000	(94,219)
Area Agency on Aging	6,305	-	9,827	(9,827)
Drug Testing/Background Checks	-	1,074	4,000	(2,926)
New Office Building Rent	109,000	112,000	112,000	-
Jail Addition Rent	385,000	385,000	385,000	-
Community Corrections Insurance	24,843	23,859	26,450	(2,591)
Silver Haired Legislature	300	-	300	(300)
Open Door	5,000	9,000	10,000	(1,000)
Flint Hills Resourc Cons & Dev	-	500	500	-
Flint Hills Regional Leadership	-	-	500	(500)
Hwy 77 Corridor Study	50,768	4,058	-	4,058
Willhoite Lease Purchase	152,436	136,143	138,854	(2,711)
Longevity Payroll	45,321	45,160	48,250	(3,090)
Salary Reclassifications	-	100,000	100,000	-
Transfer to Water Dist No 2 & 3	-	4,156	-	4,156
Total Expenditures	8,054,485	8,946,702	10,428,410	(1,481,708)
Receipts Over (Under) Expenditures	(170,277)	(1,005,712)		
Unencumbered Cash, January 1	4,704,863	4,534,586		
Unencumbered Cash, December 31	<u>\$ 4,534,586</u>	<u>3,528,874</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>ROAD & BRIDGE</u>				
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$1,364,135	1,420,443	1,487,856	(67,413)
Delinquent Tax	23,783	22,097	20,000	2,097
Motor Vehicle Tax	142,718	170,946	164,853	6,093
Recreational Vehicle Tax	1,588	1,891	1,881	10
16/20M Vehicle Tax	1,716	2,040	2,728	(688)
In Lieu of Tax	941	439	-	439
Slider Revenue	54	126	34,973	(34,847)
Intergovernmental Revenue:				
City & County Highway Fund	726,342	729,210	730,000	(790)
Other Receipts:				
State of Kansas	175	41	-	41
Federal Grants	151,327	28,621	-	28,621
Flood Control Rentals	7,775	10,641	5,000	5,641
Waste Disposal Fund Reimbursement	17,124	-	-	-
Fuel Reimbursement & Miscellaneous	565,070	359,562	510,000	(150,438)
Auction Proceeds	-	7,999	-	7,999
Total Cash Receipts	<u>3,002,748</u>	<u>2,754,056</u>	<u>2,957,291</u>	<u>(203,235)</u>
Expenditures:				
Personal Services	869,627	907,218	1,054,076	(146,858)
Contractual Services	46,051	57,378	60,000	(2,622)
Commodities	1,436,682	1,394,200	1,688,000	(293,800)
Capital Outlay	292,764	124,202	220,000	(95,798)
Total Expenditures	<u>2,645,124</u>	<u>2,482,998</u>	<u>3,022,076</u>	<u>(539,078)</u>
Receipts Over (Under) Expenditures	357,624	271,058		
Unencumbered Cash, January 1	<u>270,049</u>	<u>627,673</u>		
Unencumbered Cash, December 31	<u>\$ 627,673</u>	<u>898,731</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<u>NOXIOUS WEED</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 94,508	132,964	139,331	(6,367)
Delinquent Tax	2,977	2,066	3,000	(934)
Motor Vehicle Tax	15,076	12,072	11,426	646
Recreational Vehicle Tax	169	133	130	3
16/20M Vehicle Tax	281	213	189	24
State of Kansas	7,049	6,762	-	6,762
Reimbursement - Solid Waste Fund	32,197	-	-	-
Sale of Chemicals and Labor	36,865	34,882	40,000	(5,118)
In Lieu of Tax	65	41	-	41
Slider Revenue	2,530	1,257	2,424	(1,167)
Total Cash Receipts	<u>191,717</u>	<u>190,390</u>	<u>196,500</u>	<u>(6,110)</u>
Expenditures:				
Personal Services	98,421	104,487	102,704	1,783
Contractual Services	4,843	4,521	7,000	(2,479)
Commodities	64,358	47,238	93,555	(46,317)
Capital Outlay	3,996	380	10,000	(9,620)
Transfer to Nox. Weed Capital Outlay	25,000	20,000	-	20,000
Total Expenditures	<u>196,618</u>	<u>176,626</u>	<u>213,259</u>	<u>(36,633)</u>
Receipts Over (Under) Expenditures	(4,901)	13,764		
Unencumbered Cash, January 1	33,811	28,910		
Unencumbered Cash, December 31	<u>\$ 28,910</u>	<u>42,674</u>		

NOXIOUS WEED CAPITAL OUTLAY*

Cash Receipts:		
Transfer from Noxious Weed	\$ 25,000	20,000
Truck Sale Proceeds	-	10,000
	<u>25,000</u>	<u>30,000</u>
Expenditures:		
Equipment	<u>5,900</u>	<u>41,000</u>
Receipts Over (Under) Expenditures	19,100	(11,000)
Unencumbered Cash, January 1	67,707	86,807
Unencumbered Cash, December 31	<u>\$ 86,807</u>	<u>75,807</u>

* Not Budgeted

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>HEALTH</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 279,906	248,798	260,441	(11,643)
Delinquent Tax	6,867	5,393	6,500	(1,107)
Motor Vehicle Tax	41,146	35,615	33,822	1,793
Recreational Vehicle Tax	458	392	386	6
16/20M Vehicle Tax	518	588	560	28
In Lieu of Tax	193	77	-	77
Slider Revenue	1,890	2,277	7,175	(4,898)
Total Cash Receipts	<u>330,978</u>	<u>293,140</u>	<u>308,884</u>	<u>(15,744)</u>
Expenditures:				
Remittances to Health Board	<u>329,218</u>	<u>290,530</u>	<u>329,218</u>	<u>(38,688)</u>
Receipts Over (Under) Expenditures	1,760	2,610		
Unencumbered Cash, January 1	<u>14,635</u>	<u>16,395</u>		
Unencumbered Cash, December 31	<u>\$ 16,395</u>	<u>19,005</u>		
<u>CAPITAL IMPROVEMENTS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 360,721	196,259	205,362	(9,103)
Delinquent Tax	2,593	4,215	1,000	3,215
Motor Vehicle Tax	10,946	43,981	43,593	388
Recreational Vehicle Tax	122	491	497	(6)
16/20 M Vehicle Tax	166	156	721	(565)
In Lieu of Tax	249	61	-	61
Slider Revenue	-	-	9,248	(9,248)
Miscellaneous Collections (Protocall)	-	64,000	-	64,000
Total Cash Receipts	<u>374,797</u>	<u>309,163</u>	<u>260,421</u>	<u>48,742</u>
Expenditures:				
Capital Outlay	-	-	536,577	(536,577)
Konza Health	50,000	25,000	50,000	(25,000)
Reimburse General - Emer Mgt Bldg	32,000	-	-	-
Building Improvements	<u>133,550</u>	<u>241,339</u>	<u>85,000</u>	<u>156,339</u>
Total Expenditures	<u>215,550</u>	<u>266,339</u>	<u>671,577</u>	<u>(405,238)</u>
Receipts Over (Under) Expenditures	159,247	42,824		
Unencumbered Cash, January 1	<u>131,365</u>	<u>290,612</u>		
Unencumbered Cash, December 31	<u>\$ 290,612</u>	<u>333,436</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>SPECIAL BRIDGE</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 180,335	98,131	102,615	(4,484)
Delinquent Tax	3,424	2,926	1,500	1,426
Motor Vehicle Tax	21,906	22,732	21,798	934
Recreational Vehicle Tax	244	251	249	2
16/20M Vehicle Tax	328	312	361	(49)
In Lieu of Tax	124	30	-	30
Slider Revenue	1,108	2,232	4,624	(2,392)
Miscellaneous	-	267	-	267
Total Cash Receipts	<u>207,469</u>	<u>126,881</u>	<u>131,147</u>	<u>(4,266)</u>
Expenditures:				
Engineering	34,785	21,348	-	21,348
Construction	13,866	140,560	479,905	(339,345)
Total Expenditures	<u>48,651</u>	<u>161,908</u>	<u>479,905</u>	<u>(317,997)</u>
Receipts Over (Under) Expenditures	158,818	(35,027)		
Unencumbered Cash, January 1	195,408	354,226		
Unencumbered Cash, December 31	<u>\$ 354,226</u>	<u>319,199</u>		
<u>EXTENSION COUNCIL</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 233,742	211,037	220,898	(9,861)
Delinquent Tax	6,257	4,697	6,500	(1,803)
Motor Vehicle Tax	32,208	29,633	28,248	1,385
Recreational Vehicle Tax	360	327	322	5
16/20M Vehicle Tax	534	457	467	(10)
In Lieu of Tax	161	65	-	65
Slider Revenue	3,384	2,949	5,993	(3,044)
Total Cash Receipts	<u>276,646</u>	<u>249,165</u>	<u>262,428</u>	<u>(13,263)</u>
Expenditures:				
Appropriations	<u>271,346</u>	<u>254,057</u>	<u>281,007</u>	<u>(26,950)</u>
Receipts Over (Under) Expenditures	5,300	(4,892)		
Unencumbered Cash, January 1	9,694	14,994		
Unencumbered Cash, December 31	<u>\$ 14,994</u>	<u>10,102</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>4-H CLUB</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 13,399	12,194	12,690	(496)
Delinquent Tax	370	275	400	(125)
Motor Vehicle Tax	1,850	1,699	1,610	89
Recreational Vehicle Tax	21	19	18	1
16/20M Vehicle Tax	31	26	27	(1)
In Lieu of Tax	9	4	-	4
Slider Revenue	194	168	342	(174)
Total Cash Receipts	<u>15,874</u>	<u>14,385</u>	<u>15,087</u>	<u>(702)</u>
Expenditures:				
Appropriations	<u>15,500</u>	<u>14,769</u>	<u>16,200</u>	<u>(1,431)</u>
Receipts Over (Under) Expenditures	374	(384)		
Unencumbered Cash, January 1	<u>590</u>	<u>964</u>		
Unencumbered Cash, December 31	<u>\$ 964</u>	<u>580</u>		
 <u>CONVENTION & TOURISM</u>				
Cash Receipts:				
Transient Guest Tax	\$ 499,818	559,605	551,000	8,605
Miscellaneous	-	4,500	-	4,500
Total Cash Receipts	<u>499,818</u>	<u>564,105</u>	<u>551,000</u>	<u>13,105</u>
Expenditures:				
Personal Services	120,454	118,717	129,500	(10,783)
Contractual Services	218,629	189,691	201,940	(12,249)
Commodities	38,522	21,384	72,654	(51,270)
Reimburse Employees' Benefits	35,323	39,899	57,512	(17,613)
CVB Bond Payment Allocation	75,000	75,000	75,000	-
Miscellaneous	-	-	10,000	(10,000)
Total Expenditures	<u>487,928</u>	<u>444,691</u>	<u>546,606</u>	<u>(101,915)</u>
Receipts Over (Under) Expenditures	11,890	119,414		
Unencumbered Cash, January 1	<u>250,728</u>	<u>262,618</u>		
Unencumbered Cash, December 31	<u>\$ 262,618</u>	<u>382,032</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>ANIMAL SHELTER</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 58,674	8,449	8,884	(435)
Motor Vehicle Tax	-	7,073	7,099	(26)
Recreational Vehicle Tax	-	79	81	(2)
16/20M Vehicle Tax	-	-	117	(117)
Delinquent Tax	142	567	100	467
In Lieu of Tax	40	3	-	3
Slider Revenue	-	-	1,506	(1,506)
Collections	27,375	34,301	32,082	2,219
Surgery Deposits	18,507	22,650	18,795	3,855
City of Junction City Reimbursement	36,170	50,713	91,429	(40,716)
Miscellaneous Reimbursements	-	52	-	52
Total Cash Receipts	<u>140,908</u>	<u>123,887</u>	<u>160,093</u>	<u>(36,206)</u>
Expenditures:				
Personal Services	96,254	111,801	119,700	(7,899)
Contractual Services	7,111	7,498	14,230	(6,732)
Commodities	11,842	13,825	14,112	(287)
Capital Outlay	898	200	5,000	(4,800)
Surgery Deposit Refunds	8,600	12,919	12,000	919
Reimburse General	8,379	-	-	-
Reimburse Employees' Benefits	-	-	37,915	(37,915)
Total Expenditures	<u>133,084</u>	<u>146,243</u>	<u>202,957</u>	<u>(56,714)</u>
Receipts Over (Under) Expenditures	7,824	(22,356)		
Unencumbered Cash, January 1	50,367	58,191		
Unencumbered Cash, December 31	<u>\$ 58,191</u>	<u>35,835</u>		
<u>MENTAL HEALTH</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 104,651	94,800	99,310	(4,510)
Delinquent Tax	2,807	2,099	3,000	(901)
Motor Vehicle Tax	13,624	13,230	12,647	583
Recreational Vehicle Tax	152	146	144	2
16/20M Vehicle Tax	245	193	209	(16)
In Lieu of Tax	72	29	-	29
Slider Revenue	1,617	1,377	2,683	(1,306)
Total Cash Receipts	<u>123,168</u>	<u>111,874</u>	<u>117,993</u>	<u>(6,119)</u>
Expenditures:				
Remittances to North Central Kansas Guidance Center	119,990	112,573	126,737	(14,164)
Receipts Over (Under) Expenditures	3,178	(699)		
Unencumbered Cash, January 1	4,628	7,806		
Unencumbered Cash, December 31	<u>\$ 7,806</u>	<u>7,107</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 FOR THE YEAR ENDED DECEMBER 31, 2009
 (WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>ELECTION</u>	2008 <u>Actual</u>	2009 <u>Actual</u> <u>Budget</u>		Variance - Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	\$ 180,353	50,526	52,848	(2,322)
Delinquent Tax	1,810	2,418	1,200	1,218
Motor Vehicle Tax	10,082	22,205	21,788	417
Recreational Vehicle Tax	112	247	249	(2)
16/20M Vehicle Tax	69	145	361	(216)
In Lieu of Tax	124	16	-	16
Slider Revenue	-	79	4,622	(4,543)
Reimbursements/Miscellaneous	3,029	4,000	-	4,000
Total Cash Receipts	<u>195,579</u>	<u>79,636</u>	<u>81,068</u>	<u>(1,432)</u>
Expenditures:				
Personal Services	29,036	6,219	58,209	(51,990)
Contractual Services	65,425	27,820	44,544	(16,724)
Commodities	20,501	1,902	81,659	(79,757)
Capital Outlay	25,817	1,586	3,000	(1,414)
Total Expenditures	<u>140,779</u>	<u>37,527</u>	<u>187,412</u>	<u>(149,885)</u>
Receipts Over (Under) Expenditures	54,800	42,109		
Unencumbered Cash, January 1	110,607	165,407		
Unencumbered Cash, December 31	<u>\$ 165,407</u>	<u>207,516</u>		
 <u>COMMUNITY COLLEGE TUITION</u>				
Cash Receipts:				
Delinquent Tax	\$ 1,382	646	1,000	(354)
Motor Vehicle Tax	207	-	-	-
Recreational Vehicle Tax	4	-	-	-
16/20M Vehicle Tax	128	-	-	-
Total Cash Receipts	<u>1,721</u>	<u>646</u>	<u>1,000</u>	<u>(354)</u>
Expenditures:				
Transfer to General	<u>31,231</u>	<u>8,874</u>	<u>8,874</u>	<u>-</u>
Receipts Over (Under) Expenditures	(29,510)	(8,228)		
Unencumbered Cash, January 1	59,922	30,412		
Unencumbered Cash, December 31	<u>\$ 30,412</u>	<u>22,184</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 FOR THE YEAR ENDED DECEMBER 31, 2009
 (WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>MENTAL RETARDATION</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 67,534	62,937	65,962	(3,025)
Delinquent Tax	1,775	1,342	1,200	142
Motor Vehicle Tax	8,884	8,543	8,165	378
Recreational Vehicle Tax	99	94	93	1
16/20M Vehicle Tax	151	126	135	(9)
Slider Revenue	918	790	1,732	(942)
In Lieu of Tax	47	19	-	19
Total Cash Receipts	<u>79,408</u>	<u>73,851</u>	<u>77,287</u>	<u>(3,436)</u>
Expenditures:				
Remittance to Guidance Center	<u>77,151</u>	<u>74,323</u>	<u>81,907</u>	<u>(7,584)</u>
Receipts Over (Under) Expenditures	2,257	(472)		
Unencumbered Cash, January 1	<u>2,802</u>	<u>5,059</u>		
Unencumbered Cash, December 31	<u>\$ 5,059</u>	<u>4,587</u>		
<u>ECONOMIC DEVELOPMENT</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 216,002	180,351	188,886	(8,535)
Delinquent Tax	4,996	3,929	4,000	(71)
Motor Vehicle Tax	27,575	27,286	26,109	1,177
Recreational Vehicle Tax	308	301	298	3
16/20M Vehicle Tax	453	391	432	(41)
Slider Revenue	2,405	2,485	5,539	(3,054)
In Lieu of Tax	149	56	-	56
Total Cash Receipts	<u>251,888</u>	<u>214,799</u>	<u>225,264</u>	<u>(10,465)</u>
Expenditures:				
Appropriation	106,500	86,872	106,500	(19,628)
Convention Center	75,000	75,000	75,000	-
Military Affairs	66,800	49,218	60,000	(10,782)
Total Expenditures	<u>248,300</u>	<u>211,090</u>	<u>241,500</u>	<u>(30,410)</u>
Receipts Over (Under) Expenditures	3,588	3,709		
Unencumbered Cash, January 1	<u>10,431</u>	<u>14,019</u>		
Unencumbered Cash, December 31	<u>\$ 14,019</u>	<u>17,728</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>LAW ENFORCEMENT</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 90,184	-	-	-
Delinquent Tax	1,707	1,245	1,000	245
Motor Vehicle Tax	535	10,872	10,900	(28)
Recreational Vehicle Tax	9	-	124	(124)
16/20M Vehicle Tax	332	122	180	(58)
Slider Revenue	3,568	-	2,312	(2,312)
In Lieu of Tax	62	-	-	-
Total Cash Receipts	<u>96,397</u>	<u>12,239</u>	<u>14,516</u>	<u>(2,277)</u>
Expenditures:				
Contractual Services	-	11,486	-	11,486
Commodities	3,913	1,351	-	1,351
Capital Outlay	-	-	446,649	(446,649)
Total Expenditures	<u>3,913</u>	<u>12,837</u>	<u>446,649</u>	<u>(433,812)</u>
Receipts Over (Under) Expenditures	92,484	(598)		
Unencumbered Cash, January 1	<u>435,687</u>	<u>528,171</u>		
Unencumbered Cash, December 31	<u>\$ 528,171</u>	<u>527,573</u>		
<u>SPECIAL ASSESSMENTS</u>				
Cash Receipts:				
Delinquent Tax	\$ 1	-	-	-
Expenditures:				
Transfer to General	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	(3)	-		
Unencumbered Cash, January 1	<u>5</u>	<u>2</u>		
Unencumbered Cash, December 31	<u>\$ 2</u>	<u>2</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>SENIOR CITIZENS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 88,718	75,524	78,973	(3,449)
Delinquent Tax	2,385	1,789	2,500	(711)
Motor Vehicle Tax	11,304	11,205	10,713	492
Recreational Vehicle Tax	126	124	122	2
16/20M Vehicle Tax	202	160	177	(17)
Slider Revenue	1,276	1,175	2,273	(1,098)
In Lieu of Tax	61	23	-	23
Total Cash Receipts	<u>104,072</u>	<u>90,000</u>	<u>94,758</u>	<u>(4,758)</u>
Expenditures:				
Appropriation - Sr. Citizens Center	<u>102,000</u>	<u>89,912</u>	<u>102,000</u>	<u>(12,088)</u>
Receipts Over (Under) Expenditures	2,072	88		
Unencumbered Cash, January 1	<u>3,866</u>	<u>5,938</u>		
Unencumbered Cash, December 31	<u>\$ 5,938</u>	<u>6,026</u>		
<u>APPRAISER'S COST</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 281,180	248,601	260,337	(11,736)
Delinquent Tax	6,964	5,384	6,500	(1,116)
Motor Vehicle Tax	37,208	35,580	33,974	1,606
Recreational Vehicle Tax	415	392	388	4
16/20M Vehicle Tax	589	528	562	(34)
In Lieu of Tax	194	77	-	77
Slider Revenue	3,131	3,050	7,208	(4,158)
State Reimbursements	2,921	-	-	-
Other	5,323	8,251	-	8,251
Total Cash Receipts	<u>337,925</u>	<u>301,863</u>	<u>308,969</u>	<u>(7,106)</u>
Expenditures:				
Personal Services	290,895	294,475	329,314	(34,839)
Contractual Services	10,693	9,579	11,500	(1,921)
Commodities	12,955	9,051	9,975	(924)
Capital Outlay	585	2,033	11,000	(8,967)
Total Expenditures	<u>315,128</u>	<u>315,138</u>	<u>361,789</u>	<u>(46,651)</u>
Receipts Over (Under) Expenditures	22,797	(13,275)		
Unencumbered Cash, January 1	<u>64,780</u>	<u>87,577</u>		
Unencumbered Cash, December 31	<u>\$ 87,577</u>	<u>74,302</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>PARKS & RECREATION</u>				
Cash Receipts:				
Alcohol Tax	\$ 458	731	358	373
Expenditures:				
Contractual Services	-	-	2,747	(2,747)
Receipts Over (Under) Expenditures	458	731		
Unencumbered Cash, January 1	1,473	1,931		
Unencumbered Cash, December 31	\$ 1,931	2,662		
 <u>EMPLOYEES' BENEFITS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 1,066,366	1,208,258	1,265,585	(57,327)
Delinquent Tax	44,594	28,538	40,000	(11,462)
Motor Vehicle Tax	292,680	141,875	128,900	12,975
Recreational Vehicle Tax	3,257	1,539	1,470	69
16/20M Vehicle Tax	3,537	4,183	2,133	2,050
In Lieu of Tax	736	374	-	374
Slider Revenue	35,172	22,098	27,345	(5,247)
Reimbursements	580,246	574,700	517,014	57,686
Total Cash Receipts	2,026,588	1,981,565	1,982,447	(882)
Expenditures:				
Group Insurance	1,177,439	1,359,962	1,800,000	(440,038)
Social Security Tax	512,639	557,640	600,000	(42,360)
Retirement	351,384	389,347	380,000	9,347
Workers' Compensation	115,162	147,988	250,000	(102,012)
Unemployment Insurance	18,912	10,262	35,000	(24,738)
Flex Account Fees	1,786	1,999	8,500	(6,501)
Other	5,468	5,468	7,000	(1,532)
Total Expenditures	2,182,790	2,472,666	3,080,500	(607,834)
Receipts Over (Under) Expenditures	(156,202)	(491,101)		
Unencumbered Cash, January 1	2,114,806	1,958,604		
Unencumbered Cash, December 31	\$ 1,958,604	1,467,503		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>HISTORICAL PRESERVATION</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 60,835	58,217	61,036	(2,819)
Delinquent Tax	1,527	1,180	1,000	180
Motor Vehicle Tax	7,818	7,687	7,352	335
Recreational Vehicle Tax	87	85	84	1
16/20M Vehicle Tax	128	111	122	(11)
Slider Revenue	679	602	1,560	(958)
In Lieu of Tax	42	18	-	18
Total Cash Receipts	<u>71,116</u>	<u>67,900</u>	<u>71,154</u>	<u>(3,254)</u>
Expenditures:				
Remittance to Historical Society	<u>68,968</u>	<u>68,284</u>	<u>75,000</u>	<u>(6,716)</u>
Receipts Over (Under) Expenditures	2,148	(384)		
Unencumbered Cash, January 1	<u>2,368</u>	<u>4,516</u>		
Unencumbered Cash, December 31	<u>\$ 4,516</u>	<u>4,132</u>		
<u>SPECIAL ALCOHOL PROGRAM</u>				
Cash Receipts:				
Alcohol Tax Proceeds	<u>\$ 9,519</u>	<u>11,154</u>	<u>8,956</u>	<u>2,198</u>
Expenditures:				
Parks & Recreation	458	731	358	373
General Fund	459	731	358	373
Contractual	3,000	3,000	3,000	-
Sheriff's Alcohol Equipment	-	-	98,134	(98,134)
Total Expenditures	<u>3,917</u>	<u>4,462</u>	<u>101,850</u>	<u>(97,388)</u>
Receipts Over (Under) Expenditures	5,602	6,692		
Unencumbered Cash, January 1	<u>89,434</u>	<u>95,036</u>		
Unencumbered Cash, December 31	<u>\$ 95,036</u>	<u>101,728</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>HOSPITAL</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 107,183	93,619	98,125	(4,506)
Delinquent Tax	2,999	2,066	1,500	566
Motor Vehicle Tax	15,866	13,633	12,948	685
Recreational Vehicle Tax	178	150	148	2
16/20M Vehicle Tax	332	223	214	9
In Lieu of Tax	74	29	-	29
Slider Revenue	3,119	2,341	2,747	(406)
Total Cash Receipts	<u>129,751</u>	<u>112,061</u>	<u>115,682</u>	<u>(3,621)</u>
Expenditures:				
Remittance to Geary Community Hospital	<u>125,000</u>	<u>114,334</u>	<u>125,000</u>	<u>(10,666)</u>
Receipts Over (Under) Expenditures	4,751	(2,273)		
Unencumbered Cash, January 1	<u>4,799</u>	<u>9,550</u>		
Unencumbered Cash, December 31	<u>\$ 9,550</u>	<u>7,277</u>		
 <u>SOLID WASTE ENVIRONMENTAL</u>				
Cash Receipts:				
Transfer from Solid Waste	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Road & Bridge Purchases	<u>-</u>	<u>-</u>	<u>194,721</u>	<u>(194,721)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	<u>194,721</u>	<u>194,721</u>		
Unencumbered Cash, December 31	<u>\$ 194,721</u>	<u>194,721</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>NCK JUVENILE DETENTION CENTER</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 131,087	93,812	98,299	(4,487)
Delinquent Tax	4,718	3,081	6,500	(3,419)
Motor Vehicle Tax	15,894	16,506	15,838	668
Recreational Vehicle Tax	180	182	181	1
16/20 M Vehicle Tax	469	221	262	(41)
Slider Revenue	4,934	3,816	3,360	456
In Lieu of Tax	90	29	-	29
Total Cash Receipts	<u>157,372</u>	<u>117,647</u>	<u>124,440</u>	<u>(6,793)</u>
Expenditures:				
Appropriations to Center	<u>80,011</u>	<u>71,692</u>	<u>150,000</u>	<u>(78,308)</u>
Receipts Over (Under) Expenditures	77,361	45,955		
Unencumbered Cash, January 1	<u>15,026</u>	<u>92,387</u>		
Unencumbered Cash, December 31	<u>\$ 92,387</u>	<u>138,342</u>		
<u>COURT TRUSTEE</u>				
Cash Receipts:				
Court Trustee Fees	\$ 953,950	1,118,209	964,845	153,364
Miscellaneous	<u>337</u>	<u>10,077</u>	<u>92,243</u>	<u>(82,166)</u>
Total Cash Receipts	<u>954,287</u>	<u>1,128,286</u>	<u>1,057,088</u>	<u>71,198</u>
Expenditures:				
Personal Services	604,354	628,766	703,042	(74,276)
Contractual Services	152,677	144,173	230,098	(85,925)
Commodities	18,972	15,762	11,700	4,062
Capital Outlay	1,039	14,523	4,750	9,773
Reimburse Employees' Benefits	<u>177,585</u>	<u>176,995</u>	<u>243,112</u>	<u>(66,117)</u>
Total Expenditures	<u>954,627</u>	<u>980,219</u>	<u>1,192,702</u>	<u>(212,483)</u>
Receipts Over (Under) Expenditures	(340)	148,067		
Unencumbered Cash, January 1	<u>362,648</u>	<u>362,308</u>		
Unencumbered Cash, December 31	<u>\$ 362,308</u>	<u>510,375</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>ENHANCED 911</u>				
Cash Receipts:				
Telephone Surcharges	<u>\$ 81,266</u>	<u>84,023</u>	<u>150,000</u>	<u>(65,977)</u>
Expenditures:				
Contractual Services	167,147	68,630	200,000	(131,370)
Capital Outlay	<u>3,688</u>	<u>5,169</u>	<u>45,000</u>	<u>(39,831)</u>
Total Expenditures	<u>170,835</u>	<u>73,799</u>	<u>245,000</u>	<u>(171,201)</u>
Receipts Over (Under) Expenditures	(89,569)	10,224		
Unencumbered Cash, January 1	<u>95,130</u>	<u>5,561</u>		
Unencumbered Cash, December 31	<u>\$ 5,561</u>	<u>15,785</u>		
 <u>E911 CELL PHONE</u>				
Cash Receipts:				
Telephone Surcharges	<u>\$ 71,752</u>	<u>75,289</u>	<u>65,000</u>	<u>10,289</u>
Expenditures:				
Equipment Purchases	<u>-</u>	<u>-</u>	<u>295,001</u>	<u>(295,001)</u>
Receipts Over (Under) Expenditures	71,752	75,289		
Unencumbered Cash, January 1	<u>170,001</u>	<u>241,753</u>		
Unencumbered Cash, December 31	<u>\$ 241,753</u>	<u>317,042</u>		
 <u>RILEY/GEARY MORTGAGE REVENUE BONDS</u>				
Cash Receipts:				
Collections	<u>\$ 22,885</u>	<u>7,197</u>	<u>-</u>	<u>7,197</u>
Expenditures:				
Transfer to General	<u>30,515</u>	<u>-</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	(7,630)	7,197		
Unencumbered Cash, January 1	<u>7,630</u>	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>7,197</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>PBC CLOUD COUNTY CC</u>				
Cash Receipts:				
Delinquent Tax	\$ 3,346	1,483	-	1,483
Motor Vehicle Tax	19,435	876	-	876
Recreational Vehicle Tax	217	6	-	6
16/20M Vehicle Tax	298	276	-	276
In Lieu of Tax	-	-	-	-
CCCC Rent	42,057	49,000	45,000	4,000
Total Cash Receipts	<u>65,353</u>	<u>51,641</u>	<u>45,000</u>	<u>6,641</u>
Expenditures:				
Building Maintenance	<u>5,222</u>	<u>9,671</u>	<u>132,965</u>	<u>(123,294)</u>
Receipts Over (Under) Expenditures	60,131	41,970		
Unencumbered Cash, January 1	<u>110,847</u>	<u>170,978</u>		
Unencumbered Cash, December 31	<u>\$ 170,978</u>	<u>212,948</u>		
 <u>PBC PENNELL - COURTHOUSE</u>				
Cash Receipts:				
Rents	<u>\$ 438,400</u>	<u>438,400</u>	<u>438,400</u>	<u>-</u>
Expenditures:				
Rent to PBC	<u>438,400</u>	<u>438,400</u>	<u>438,400</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	<u>31,223</u>	<u>31,223</u>		
Unencumbered Cash, December 31	<u>\$ 31,223</u>	<u>31,223</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>CO. NEIGHBORHOOD REVITAL REBATE</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 441,324	523,967	548,878	(24,911)
Delinquent Tax	1,070	4,267	-	4,267
Motor Vehicle Tax	-	53,202	53,320	(118)
Recreational Vehicle Tax	-	596	608	(12)
16/20M Vehicle Tax	-	-	882	(882)
In Lieu of Tax	304	162	-	162
Slider Revenue	-	-	11,312	(11,312)
Total Cash Receipts	<u>442,698</u>	<u>582,194</u>	<u>615,000</u>	<u>(32,806)</u>
Expenditures:				
Neighborhood Revitalization Rebates	<u>394,947</u>	<u>572,756</u>	<u>615,000</u>	<u>(42,244)</u>
Receipts Over (Under) Expenditures	47,751	9,438		
Unencumbered Cash, January 1	-	47,751		
Unencumbered Cash, December 31	<u>\$ 47,751</u>	<u>57,189</u>		
<u>THE BLUFFS TIF DISTRICT</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ -	65,112	80,000	(14,888)
In Lieu of Tax	-	20	-	20
Total Cash Receipts	<u>-</u>	<u>65,132</u>	<u>80,000</u>	<u>(14,868)</u>
Expenditures:				
Distribution of Collected Taxes	<u>-</u>	<u>59,800</u>	<u>80,000</u>	<u>(20,200)</u>
Receipts Over (Under) Expenditures	-	5,332		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>5,332</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

SPECIAL LAW ENFORCEMENT*

	<u>2008</u>	<u>2009</u>
Cash Receipts:		
Federal Reimbursements	\$ 37,297	41,082
Expenditures:		
Personal Services	23,308	26,212
Capital Outlay	-	12,150
Total Expenditures	<u>23,308</u>	<u>38,362</u>
Receipts Over (Under) Expenditures	13,989	2,720
Unencumbered Cash, January 1	89,120	103,109
Unencumbered Cash, December 31	<u>\$ 103,109</u>	<u>105,829</u>

JUVENILE DIVERSION*

Cash Receipts:		
Fees	\$ 10,288	11,885
Expenditures:		
Contractual Services	9,368	8,761
Commodities	1,782	341
Total Expenditures	<u>11,150</u>	<u>9,102</u>
Receipts Over (Under) Expenditures	(862)	2,783
Unencumbered Cash, January 1	975	113
Unencumbered Cash, December 31	<u>\$ 113</u>	<u>2,896</u>

WILLHOITE LEASE PURCHASE*

Cash Receipts:		
Loan Proceeds	\$ -	-
Expenditures:		
Construction	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	119	119
Unencumbered Cash, December 31	<u>\$ 119</u>	<u>119</u>

* Not Budgeted

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

SPECIAL LAW ENFORCEMENT TRUST*

	2008	2009
Cash Receipts:		
Proceeds from Cases	\$ 66,697	267,888
State of Kansas	322	-
Insurance Proceeds	6,197	-
Sale of Assets	-	5,300
Total Cash Receipts	<u>73,216</u>	<u>273,188</u>
Expenditures:		
Contractual Services	28,721	73,648
Commodities	2,035	5,549
Capital Outlay	45,600	41,033
Total Expenditures	<u>76,356</u>	<u>120,230</u>
Receipts Over (Under) Expenditures	(3,140)	152,958
Unencumbered Cash, January 1	64,370	61,230
Unencumbered Cash, December 31	<u>\$ 61,230</u>	<u>214,188</u>

EQUIPMENT RESERVE*

Cash Receipts:		
Transfer from Solid Waste	\$ -	-
Expenditures:		
Capital Outlay	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	55,742	55,742
Unencumbered Cash, December 31	<u>\$ 55,742</u>	<u>55,742</u>

EMERGENCY MGT MITIGATION GRANT*

Cash Receipts:		
State of Kansas	\$ 4,993	500
Expenditures:		
Contractual Services	4,993	-
Receipts Over (Under) Expenditures	-	500
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>500</u>

* Not Budgeted

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GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>KANSAS DEPARTMENT OF CORRECTIONS*</u>	<u>2008</u>	<u>2009</u>
Cash Receipts:		
State of Kansas	\$ 426,928	427,642
Other Receipts	7,040	5,808
Total Cash Receipts	<u>433,968</u>	<u>433,450</u>
Expenditures:		
Personal Services	310,722	-
Commodities	22,295	-
Contractual Services	65,243	-
Capital Outlay	1,134	-
Reimburse Employees' Benefits	138,793	-
Administrative Staff:		
KDOC Personnel	-	219,448
KDOC Travel	-	1,685
KDOC Equipment	-	4,525
KDOC Supplies & Commodities	-	1,636
KDOC Contractual	-	1,851
KDOC Training	-	1,590
KDOC Rent/Facilities	-	10,792
KDOC Other Operations	-	10
Line Staff:		
KDOC Personnel	-	180,536
KDOC Travel	-	1,232
KDOC Equipment	-	9,986
KDOC Supplies & Commodities	-	9,738
KDOC Contractual	-	9,477
KDOC Training	-	8,713
KDOC Rent/Facilities	-	15,466
KDOC Other Operations	-	825
Total Expenditures	<u>538,187</u>	<u>477,510</u>
Receipts Over (Under) Expenditures	(104,219)	(44,060)
Unencumbered Cash, January 1	178,608	74,389
Unencumbered Cash, December 31	<u>\$ 74,389</u>	<u>30,329</u>

* Not Budgeted

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>JUVENILE JUSTICE AUTHORITY - SANCTION*</u>	<u>2008</u>	<u>2009</u>
Cash Receipts:		
State of Kansas	\$ 563,222	598,138
Reimbursements	565	-
Transfer from JJA Supplemental	-	13,455
Miscellaneous	1,458	5,740
Total Cash Receipts	<u>565,245</u>	<u>617,333</u>
Expenditures:		
Personal Services	308,477	-
Commodities	20,572	-
Contractual Services	56,002	-
Transfer to JJA Supplemental Funds	13,455	-
Reimburse Employees' Benefits	145,510	-
KDOC Personnel	-	516,531
KDOC Travel	-	13,409
KDOC Equipment	-	4,403
KDOC Supplies & Commodities	-	6,710
KDOC Contractual	-	4,140
KDOC Training	-	7,341
KDOC Rent/Facilities	-	27,937
KDOC Other Operations	-	1,274
KDOC Communication	-	6,215
Total Expenditures	<u>544,016</u>	<u>587,960</u>
Receipts Over (Under) Expenditures	21,229	29,373
Unencumbered Cash, January 1	133,116	154,345
Unencumbered Cash, December 31	<u>\$ 154,345</u>	<u>183,718</u>

* Not Budgeted

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>JUVENILE JUSTICE AUTHORITY - PREVENTION*</u>	<u>2008</u>	<u>2009</u>
Cash Receipts:		
State of Kansas	\$ 223,346	132,541
Miscellaneous Reimbursements	2,702	-
Total Cash Receipts	<u>226,048</u>	<u>132,541</u>
Expenditures:		
Personal Services	57,895	-
Contractual Services	59,840	-
Commodities	4,507	-
Capital Outlay	718	-
Sub-grantee Allocations	48,191	-
Reimburse Employees' Benefits	26,714	-
Fund Adjustments	-	4,592
KDOC Personnel	-	111,954
KDOC Travel	-	678
KDOC Equipment	-	536
KDOC Supplies & Commodities	-	8,141
KDOC Contractual	-	36,661
KDOC Training	-	2,382
KDOC Rent/Facilities	-	8,798
KDOC Other Operations	-	380
KDOC Communication	-	1,675
Transfer to JJA Supplemental Funds	-	26,487
Total Expenditures	<u>197,865</u>	<u>202,284</u>
Receipts Over (Under) Expenditures	28,183	(69,743)
Unencumbered Cash, January 1	68,193	96,376
Unencumbered Cash, December 31	<u>\$ 96,376</u>	<u>26,633</u>

* Not Budgeted

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>COMMUNITY CORRECTION GRANTS*</u>	<u>2008</u>	<u>2009</u>
Cash Receipts:		
Reimbursements	<u>\$ 77,840</u>	<u>75,865</u>
Expenditures:		
Personal Services	23,213	-
Contractual Services	46,422	-
Commodities	1,293	-
Capital Outlay	426	-
Reimburse Employees' Benefits	5,964	-
KDOC Personnel	-	20,498
KDOC Travel	-	62
KDOC Equipment	-	47
KDOC Supplies & Commodities	-	645
KDOC Contractual	-	499
KDOC Training	-	40
KDOC Rent/Facilities	-	1,293
KDOC Other Operations	-	50,175
KDOC Communication	-	149
Total Expenditures	<u>77,318</u>	<u>73,408</u>
Receipts Over (Under) Expenditures	522	2,457
Unencumbered Cash, January 1	<u>16,419</u>	<u>16,941</u>
Unencumbered Cash, December 31	<u>\$ 16,941</u>	<u>19,398</u>
 <u>JJA SUPPLEMENTAL FUNDS*</u>		
Cash Receipts:		
Transfer from JJA Sanction	\$ 13,455	-
Transfer from JJA Prevention	-	26,487
Total Cash Receipts	<u>13,455</u>	<u>26,487</u>
Expenditures:		
Transfer to JJA Sanction	<u>-</u>	<u>13,455</u>
Receipts Over (Under) Expenditures	13,455	13,032
Unencumbered Cash, January 1	<u>-</u>	<u>13,455</u>
Unencumbered Cash, December 31	<u>\$ 13,455</u>	<u>26,487</u>

* Not Budgeted

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>EMERGENCY MANAGEMENT GRANT*</u>	<u>2008</u>	<u>2009</u>
Cash Receipts:		
Federal Grants	\$ -	15,000
Expenditures:		
Close to General	4,891	-
Contractual Services	-	15,000
Total Expenditures	4,891	15,000
Receipts Over (Under) Expenditures	(4,891)	-
Unencumbered Cash, January 1	4,891	-
Unencumbered Cash, December 31	\$ -	-
<u>FIRE GRANT*</u>		
Cash Receipts:		
Auction Proceeds	\$ -	-
Expenditures:		
Personal Services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	27,620	27,620
Unencumbered Cash, December 31	\$ 27,620	27,620
<u>REGISTER OF DEEDS - TECHNOLOGY*</u>		
Cash Receipts:		
Collections	\$ 41,082	43,964
Expenditures:		
Contractual Services	30,172	54,640
Commodities	1,712	136
Capital Outlay	7,713	1,688
Total Expenditures	39,597	56,464
Receipts Over (Under) Expenditures	1,485	(12,500)
Unencumbered Cash, January 1	77,720	79,205
Unencumbered Cash, December 31	\$ 79,205	66,705

* Not Budgeted

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>COUNTY ATTORNEY DRUG FORFEITURE*</u>	<u>2008</u>	<u>2009</u>
Cash Receipts:		
Auction Proceeds	<u>\$ 23,114</u>	<u>66,288</u>
Expenditures:		
Personal Services	24,260	24,000
Miscellaneous	2,720	2,340
Reimburse Road & Bridge	-	7,999
Total Expenditures	<u>26,980</u>	<u>34,339</u>
Receipts Over (Under) Expenditures	(3,866)	31,949
Unencumbered Cash, January 1	<u>4,923</u>	<u>1,057</u>
Unencumbered Cash, December 31	<u><u>\$ 1,057</u></u>	<u><u>33,006</u></u>

* Not Budgeted

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GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>BOND & INTEREST</u>				
Cash Receipts:				
Delinquent Tax	\$ 1,877	351	-	351
Motor Vehicle Tax	817	-	-	-
Recreational Vehicle Tax	14	-	-	-
16/20M Vehicle Tax	507	-	-	-
Transfer from Hospital Improv. Bond	100,425	-	-	-
Total Cash Receipts	<u>103,640</u>	<u>351</u>	<u>-</u>	<u>351</u>
Expenditures:				
Transfer to General Fund	<u>107,153</u>	<u>101,421</u>	<u>101,421</u>	<u>-</u>
Receipts Over (Under) Expenditures	(3,513)	(101,070)		
Unencumbered Cash, January 1	<u>199,571</u>	<u>196,058</u>		
Unencumbered Cash, December 31	<u>\$ 196,058</u>	<u>94,988</u>		

HOSPITAL IMPROVEMENT BONDS

Cash Receipts:				
Sales Tax	\$ -	-	-	-
Expenditures:				
Transfer to Bond & Interest	<u>100,425</u>	<u>-</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	(100,425)	-		
Unencumbered Cash, January 1	<u>110,425</u>	<u>10,000</u>		
Unencumbered Cash, December 31	<u>\$ 10,000</u>	<u>10,000</u>		

HOSPITAL IMPROVEMENT 2006 (G.O. BOND)

Cash Receipts:				
Ad Valorem Property Tax	\$ 721,159	784,967	822,163	(37,196)
Delinquent Tax	7,771	10,071	10,000	71
Motor Vehicle Tax	85,489	90,906	87,164	3,742
Recreational Vehicle Tax	941	29	994	(965)
16/20M Vehicle Tax	-	2,220	1,442	778
Slider Revenue	-	-	18,491	(18,491)
Sales Tax	1,125,120	1,146,923	1,000,000	146,923
In Lieu of Tax	498	243	-	243
Interest Income	796,508	-	-	-
Total Cash Receipts	<u>2,737,486</u>	<u>2,035,359</u>	<u>1,940,254</u>	<u>95,105</u>
Expenditures:				
Bond Principal	175,000	385,000	385,000	-
Bond Interest	1,620,256	1,608,881	1,615,000	(6,119)
Maintain Account Balance	-	-	1,692,050	(1,692,050)
Transfer to Hospital Constr Project	-	2,479,068	-	2,479,068
Total Expenditures	<u>1,795,256</u>	<u>4,472,949</u>	<u>3,692,050</u>	<u>780,899</u>
Receipts Over (Under) Expenditures	942,230	(2,437,590)		
Unencumbered Cash, January 1	<u>2,047,304</u>	<u>2,989,534</u>		
Unencumbered Cash, December 31	<u>\$2,989,534</u>	<u>551,944</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

HOSPITAL G.O. BOND - DEBT RESERVE*

	<u>2008</u>	<u>2009</u>
Cash Receipts:		
Bond Proceeds	\$ -	-
Expenditures:	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	1,000,000	1,000,000
Unencumbered Cash, December 31	<u>\$ 1,000,000</u>	<u>1,000,000</u>

ROCKWOOD WEST*

Cash Receipts:		
Special Assessments	\$ 3,091	-
Expenditures:		
Bond Principal	3,000	-
Interest Coupons	91	-
Commission & Postage	1	-
Total Expenditures	<u>3,092</u>	-
Receipts Over (Under) Expenditures	(1)	-
Unencumbered Cash, January 1	2,509	2,508
Unencumbered Cash, December 31	<u>\$ 2,508</u>	<u>2,508</u>

* Not Budgeted

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>COUNTRY MEADOWS*</u>	<u>2008</u>	<u>2009</u>
Cash Receipts:		
Special Assessments	<u>\$ 3,091</u>	<u>-</u>
Expenditures:		
Bond Principal	3,000	-
Bond Interest	91	-
Commission & Postage	<u>1</u>	<u>-</u>
Total Expenditures	<u>3,092</u>	<u>-</u>
Receipts Over (Under) Expenditures	(1)	-
Unencumbered Cash, January 1	<u>4,469</u>	<u>4,468</u>
Unencumbered Cash, December 31	<u>\$ 4,468</u>	<u>4,468</u>
 <u>MCGEORGE BENEFIT DISTRICT*</u>		
Cash Receipts:		
Special Assessments	<u>\$ 6,652</u>	<u>6,455</u>
Expenditures:		
Bond Principal	3,000	3,000
Bond Interest	3,652	3,455
Commission & Postage	<u>1</u>	<u>1</u>
Total Expenditures	<u>6,653</u>	<u>6,456</u>
Receipts Over (Under) Expenditures	(1)	(1)
Unencumbered Cash, January 1	<u>1,151</u>	<u>1,150</u>
Unencumbered Cash, December 31	<u>\$ 1,150</u>	<u>1,149</u>

* Not Budgeted

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>PRAIRIE VIEW SUBDIVISION*</u>	<u>2008</u>	<u>2009</u>
Cash Receipts:		
Special Assessments	<u>\$ 3,358</u>	<u>3,380</u>
Expenditures:		
Bond Principal	1,600	1,700
Bond Interest	1,758	1,680
Commission & Postage	<u>1</u>	<u>1</u>
Total Expenditures	<u>3,359</u>	<u>3,381</u>
Receipts Over (Under) Expenditures	(1)	(1)
Unencumbered Cash, January 1	<u>226</u>	<u>225</u>
Unencumbered Cash, December 31	<u>\$ 225</u>	<u>224</u>
 <u>R.W. WEST #3 NORTH BENEFIT DISTRICT*</u>		
Cash Receipts:		
Special Assessments	<u>\$ 6,145</u>	<u>6,100</u>
Expenditures:		
Bond Principal	3,000	3,100
Bond Interest	3,145	3,001
Commission & Postage	<u>1</u>	<u>1</u>
Total Expenditures	<u>6,146</u>	<u>6,102</u>
Receipts Over (Under) Expenditures	(1)	(2)
Unencumbered Cash, January 1	<u>(59)</u>	<u>(60)</u>
Unencumbered Cash, December 31	<u>\$ (60)</u>	<u>(62)</u>

* Not Budgeted

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GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>WALTERS/LAURENCE BENEFIT DISTRICT*</u>	<u>2008</u>	<u>2009</u>
Cash Receipts:		
Special Assessments	<u>\$ 8,050</u>	<u>7,589</u>
Expenditures:		
Bond Principal	4,000	4,000
Bond Interest	4,040	3,858
Commission & Postage	<u>1</u>	<u>1</u>
Total Expenditures	<u>8,041</u>	<u>7,859</u>
Receipts Over (Under) Expenditures	9	(270)
Unencumbered Cash, January 1	<u>3,939</u>	<u>3,948</u>
Unencumbered Cash, December 31	<u><u>\$ 3,948</u></u>	<u><u>3,678</u></u>
 <u>CEDAR ESTATES*</u>		
Cash Receipts:		
Special Assessments	<u>\$ 8,240</u>	<u>7,700</u>
Expenditures:		
Bond Principal	4,000	4,000
Bond Interest	4,050	3,858
Commission & Postage	<u>1</u>	<u>1</u>
Total Expenditures	<u>8,051</u>	<u>7,859</u>
Receipts Over (Under) Expenditures	189	(159)
Unencumbered Cash, January 1	<u>(2,425)</u>	<u>(2,236)</u>
Unencumbered Cash, December 31	<u><u>\$ (2,236)</u></u>	<u><u>(2,395)</u></u>

* Not Budgeted

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

REPLAT ROLLING HILLS*

	<u>2008</u>	<u>2009</u>
Cash Receipts:		
Special Assessments	\$ 3,947	4,077
Expenditures:		
Bond Principal	2,000	2,000
Bond Interest	2,077	1,981
Commission & Postage	1	1
Total Expenditures	<u>4,078</u>	<u>3,982</u>
Receipts Over (Under) Expenditures	(131)	95
Unencumbered Cash, January 1	3,459	3,328
Unencumbered Cash, December 31	<u>\$ 3,328</u>	<u>3,423</u>

ROCKWOOD EAST #1*

Cash Receipts:		
Special Assessments	\$ 3,487	3,514
Expenditures:		
Bond Principal	1,000	1,100
Bond Interest	2,487	2,414
Total Expenditures	<u>3,487</u>	<u>3,514</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	1,236	1,236
Unencumbered Cash, December 31	<u>\$ 1,236</u>	<u>1,236</u>

REPLAT COUNTRY MEADOWS BENEFIT DISTRICT*

Cash Receipts:		
Special Assessments	\$ 6,568	4,492
Expenditures:		
Bond Principal	1,000	2,000
Bond Interest	5,978	3,091
Total Expenditures	<u>6,978</u>	<u>5,091</u>
Receipts Over (Under) Expenditures	(410)	(599)
Unencumbered Cash, January 1	-	(410)
Unencumbered Cash, December 31	<u>\$ (410)</u>	<u>(1,009)</u>

* Not Budgeted

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

CAPITAL PROJECT
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>HOSPITAL CONSTRUCTION 2006 (G.O. BOND)*</u>	<u>2008</u>	<u>2009</u>
Cash Receipts:		
Interest Income	\$ 17,558	10,475
Transfer from Hospital Constr Debt Service	-	2,479,068
Total Cash Receipts	<u>17,558</u>	<u>2,489,543</u>
 Expenditures:		
Construction	<u>14,610,630</u>	<u>7,963,450</u>
Receipts Over (Under) Expenditures	(14,593,072)	(5,473,907)
Unencumbered Cash, January 1	<u>20,694,198</u>	<u>6,101,126</u>
Unencumbered Cash, December 31	<u>\$ 6,101,126</u>	<u>627,219</u>

* Not Budgeted

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GEARY COUNTY, KANSAS

ENTERPRISE FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2009

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>WASTE DISPOSAL</u>				
Cash Receipts:				
User Fees	\$ 1,462,094	1,605,495	1,575,000	30,495
Freon	730	970	1,000	(30)
Federal Reimbursements	9,279	-	-	-
Interest on Idle Funds	5,164	3,960	4,000	(40)
Total Cash Receipts	<u>1,477,267</u>	<u>1,610,425</u>	<u>1,580,000</u>	<u>30,425</u>
Expenditures:				
Personal Services	-	-	23,625	(23,625)
Contractual Services	1,446,104	1,529,826	1,437,500	92,326
Commodities	27,402	8,021	90,000	(81,979)
Capital Outlay	16,424	-	-	-
Road & Bridge Reimbursement	17,124	-	-	-
Noxious Weed Reimbursement	32,197	-	-	-
Household Hazardous Waste	18,545	17,035	20,000	(2,965)
Reimburse Employees' Benefits	5,263	11,038	10,000	1,038
Total Expenditures	<u>1,563,059</u>	<u>1,565,920</u>	<u>1,581,125</u>	<u>(15,205)</u>
Receipts Over (Under) Expenditures	(85,792)	44,505		
Unencumbered Cash, January 1	<u>101,610</u>	<u>15,818</u>		
Unencumbered Cash, December 31	<u>\$ 15,818</u>	<u>60,323</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

SPECIAL DISTRICT FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>FIRE DISTRICT NO. 1</u>	<u>2008</u> <u>Actual</u>	<u>2009</u>		<u>Variance -</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<u>OPERATIONS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 214,015	164,135	164,407	(272)
Delinquent Tax	2,098	1,836	600	1,236
Motor Vehicle Tax	22,013	31,400	30,681	719
Recreational Vehicle Tax	444	628	649	(21)
16/20M Vehicle Tax	568	690	648	42
Slider Revenue	16	-	-	-
Grant Monies	-	2,500	-	2,500
Sale of Assets	-	3,440	-	-
Other Receipts	2,813	1,825	-	1,825
Total Cash Receipts	<u>241,967</u>	<u>206,454</u>	<u>196,985</u>	<u>6,029</u>
Expenditures:				
Personal Services	61,086	68,363	76,800	(8,437)
Utilities	8,942	15,654	18,180	(2,526)
Gasoline and Oil	1,458	2,229	-	2,229
Equipment/Building Upkeep	5,484	7,330	19,400	(12,070)
Parts and Supplies	29,305	30,770	17,550	13,220
Contractual Services	19,776	12,624	2,200	10,424
Capital Outlay	43,338	15,857	80,600	(64,743)
Reimburse Employees' Benefits	-	23,210	29,326	(6,116)
Total Expenditures	<u>169,389</u>	<u>176,037</u>	<u>244,056</u>	<u>(68,019)</u>
Receipts Over (Under) Expenditures	72,578	30,417		
Unencumbered Cash, January 1	<u>78,236</u>	<u>150,814</u>		
Unencumbered Cash, December 31	<u>\$ 150,814</u>	<u>181,231</u>		

NO-FUND WARRANTS*

Unencumbered Cash, January 1	<u>\$ 687</u>	<u>687</u>
Unencumbered Cash, December 31	<u>\$ 687</u>	<u>687</u>

* Not Budgeted

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GEARY COUNTY, KANSAS

SPECIAL DISTRICT FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>WATER DISTRICTS NO. 2 & 3</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 4,874	5,249	5,418	(169)
Delinquent Tax	154	336	10	326
Motor Vehicle Tax	323	519	348	171
Recreational Vehicle Tax	28	31	26	5
Collections	7,570	7,632	9,000	(1,368)
Transfer from General	-	4,156	-	4,156
Total Cash Receipts	<u>12,949</u>	<u>17,923</u>	<u>14,802</u>	<u>3,121</u>
Expenditures:				
Personal Services	4,760	6,956	4,500	2,456
Contractual Services	1,340	1,504	4,500	(2,996)
Electricity	2,703	2,816	3,000	(184)
Tools, Parts & Supplies	1,468	1,534	2,500	(966)
Capital Outlay	-	-	10,329	(10,329)
Loan Payment	9,606	9,560	-	9,560
Total Expenditures	<u>19,877</u>	<u>22,370</u>	<u>24,829</u>	<u>(2,459)</u>
Receipts Over (Under) Expenditures	(6,928)	(4,447)		
Unencumbered Cash, January 1	<u>12,116</u>	<u>5,188</u>		
Unencumbered Cash, December 31	<u>\$ 5,188</u>	<u>741</u>		
<u>LIBRARY</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 33,808	42,105	42,459	(354)
Delinquent Tax	626	487	400	87
Motor Vehicle Tax	5,491	5,362	5,191	171
Recreational Vehicle Tax	95	87	91	(4)
16/20M Vehicle Tax	186	157	156	1
Slider Revenue	119	75	-	75
Total Cash Receipts	<u>40,325</u>	<u>48,273</u>	<u>48,297</u>	<u>(24)</u>
Expenditures:				
Remittances to Dorothy Bramlage Library	<u>40,000</u>	<u>49,136</u>	<u>50,000</u>	<u>(864)</u>
Receipts Over (Under) Expenditures	325	(863)		
Unencumbered Cash, January 1	<u>1,641</u>	<u>1,966</u>		
Unencumbered Cash, December 31	<u>\$ 1,966</u>	<u>1,103</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

SPECIAL DISTRICT FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>LAUREL CANYON SEWER DISTRICT</u>				
<u>A/K/A SEWER DISTRICT NO. 4</u>				
<u>OPERATIONS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 4,874	5,249	5,418	(169)
Delinquent Tax	154	336	10	326
Motor Vehicle Tax	323	519	348	171
Recreational Vehicle Tax	28	31	26	5
Collections	6,498	6,746	7,500	(754)
Total Cash Receipts	<u>11,877</u>	<u>12,881</u>	<u>13,302</u>	<u>(421)</u>
Expenditures:				
Personal Services	4,760	5,851	5,500	351
Electricity	733	1,653	1,000	653
Tools, Parts & Supplies	579	608	1,000	(392)
Contractual Services	6,932	4,064	5,000	(936)
Capital Outlay	-	-	4,802	(4,802)
Total Expenditures	<u>13,004</u>	<u>12,176</u>	<u>17,302</u>	<u>(5,126)</u>
Receipts Over (Under) Expenditures	(1,127)	705		
Unencumbered Cash, January 1	1,065	(62)		
Unencumbered Cash, December 31	<u>\$ (62)</u>	<u>643</u>		

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

AGENCY FUNDS
SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>FUND</u>	Beginning Cash <u>Balance</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Ending Cash <u>Balance</u>
Distributable Funds:				
Current Tax	\$ 15,374,354	27,700,281	26,702,404	16,372,231
Delinquent Personal Tax	14,314	99,449	190	113,573
Real Estate Redemptions	422,650	751,170	525,680	648,140
Payments in Lieu of Taxes	4,251	8,250	8,500	4,001
Vehicle Personal Tax	118,063	2,544,775	2,580,202	82,636
Rental Vehicle Excise Tax	-	44,629	44,629	-
Recreational Vehicle Tax	895	27,117	27,052	960
Compensating Use Tax	82,222	855,586	876,306	61,502
Motor Vehicle	2,367	1,470,306	1,470,054	2,619
Freedom Park	14,857	850	-	15,707
County School Foundation	114	-	-	114
Cash Short/Over	(2,793)	1,935	1,919	(2,777)
Auto Special	63,486	242,948	243,295	63,139
Prosecuting Attorney	3,901	5,588	4,331	5,158
Fish & Game Licenses	20	1,518	1,538	-
Special Fish & Game	115	111	226	-
Hatchery Fees	70	-	-	70
Stray Animals	786	-	-	786
Neighborhood Revitalization	-	1,604,513	1,604,513	-
Milford Dam Flood Control	-	106,412	106,412	-
Escrow Fees	31,506	210,142	174,641	67,007
Suspense	559	59,176	59,176	559
Total Distributable Fund	<u>16,131,737</u>	<u>35,734,756</u>	<u>34,431,068</u>	<u>17,435,425</u>
State Funds:				
Educational Building	5,592	225,197	226,094	4,695
Institutional Building	2,670	112,215	112,653	2,232
General	4	-	4	-
Total State Funds	<u>8,266</u>	<u>337,412</u>	<u>338,751</u>	<u>6,927</u>
Subdivision Funds:				
School Districts	164,998	8,952,171	8,987,651	129,518
Townships	2,007	44,485	44,493	1,999
Cemeteries	2,191	33,384	33,387	2,188
Cities	12,920	9,583,885	9,588,574	8,231
Watersheds	1,448	1,978	2,165	1,261
Dwight Fire Dist. No. 6	81	4,345	4,318	108
Wabaunsee Fire & Ambulance	249	8,903	8,964	188
Sewer - Consumer Deposits	225	-	-	225
Total Subdivision Funds	<u>184,119</u>	<u>18,629,151</u>	<u>18,669,552</u>	<u>143,718</u>
Total Agency Funds	<u>\$ 16,324,122</u>	<u>54,701,319</u>	<u>53,439,371</u>	<u>17,586,070</u>

The notes to the financial statements are an integral part of this statement.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements follows:

1. Reporting Entity

Geary County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. These financial statements present Geary County, Kansas, the primary government, only. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements do not include the financial data of component units of Geary County, Kansas.

2. Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific regulations, restrictions, or limitations. Certain funds contain restricted cash because their use is limited by debt covenants, statutory requirements, grant requirements or are held in a fiduciary or agency capacity.

The following types of funds comprise the financial activities of the County for the year of 2009:

Governmental Funds:

General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds - to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expend for specified purposes.

Debt Service Funds - to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the County.

Capital Project Funds - to account for financial resources segregated for the acquisition of major capital facilities (other than those financed by Enterprise Funds).

Proprietary Funds:

Enterprise Funds - to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenditures) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges--or where periodic determination of cash receipts, expenditures and/or receipts over expenditures is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Funds:

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Expendable Trust Funds and Agency Funds.

3. Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of these financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the statutory basis of accounting.

4. Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statements.

5. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- d. Adoption of the final budget on or before August 25th.

The statutes allow for the County Commission to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the County Commission may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, special assessment funds and the following special revenue funds:

Special Law Enforcement
Special Law Enforcement Trust
Equipment Reserve
County Attorney Drug Forfeiture
State & Federal Grants
Register of Deeds - Technology

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by use of internal spending limits established by the County Commission.

6. Tax Cycle

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. The interest rate was 8% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund.

NOTE B - DEPOSITS AND INVESTMENTS

As of December 31, 2009, the County had the following investment and maturity:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		<u>Rating</u>
		<u>Less than 1</u>	<u>1 – 2</u>	
Kansas Municipal Investment Pool	\$ 1,597,549	\$ 1,597,549	\$ -	S&P AAf/S1+

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Government is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Commission has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investment is noted above.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The only investment the County had as of December 31, 2009 was with the Kansas Municipal Investment Pool.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2009.

At December 31, 2009, the County's carrying amount of deposits was \$29,923,786 and the bank balance was \$30,570,844. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$631,491 was covered by federal depository insurance and the balance of \$29,939,353 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments with any bank, savings and loan association or savings bank to be adequately secured.

At December 31, 2009, the County had invested \$1,597,549 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE C - COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the director of Accounts and Reports and interpretation by the County Attorney.

Budget Law Compliance:

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund.

For the year ended December 31, 2009, the following funds are in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Hospital Improvement 2006 (G.O. Bond)	\$ 780,899

In March 2009, the Commissioners granted the request of Geary Community Hospital management to utilize all but \$240,000 of the interest earned on the 2006 Hospital Improvement bond issue for the completion of the hospital construction project. A transfer was made totaling \$2,479,068 from the debt service fund listed above to the hospital construction project fund for the interest income earned from inception through December 31, 2008.

Cash Basis Compliance:

K.S.A. 10-1113 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose.

For the year ended December 31, 2009, the following funds are in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
R.W. West #3 North Benefit District	\$ 62
Cedar Estates	2,395
Replat Country Meadows Benefit District	1,009

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE C - COMPLIANCE WITH KANSAS STATUTES (Continued)

Unclaimed Property Disposal Compliance

K.S.A. 58-3950 requires amounts greater than \$100 to one vendor or amounts accumulated to \$250 or more be remitted to the State Treasurer annually. There were outstanding vendor checks greater than \$100 and one year old and checks were voided in the Jail Inmate account.

Inventory of Personal Property

K.S.A. 19-2687 requires that the county clerk compile a comprehensive inventory listing of personal property. Some of the current inventory listings do not detail purchases and disposals.

Timely Payment of Bond Payments

K.S.A. 10-130 requires the county treasurer to remit to the state fiscal agent, at least 20 days prior to maturity of the bonds, the amount of the principal and interest due or a certificate from the bank stating that the funds are on deposit and held in trust for the bond payment and that the funds will reach the office of the fiscal agent as required by the method of payment.

The state fiscal agent has indicated that their office did not receive the money for the bond payment or the certificate from the bank in a timely manner for the McGeorge Benefit District, Walters/Laurence Benefit District, Cedar Estates, Replat Rolling Hills, Prairie View Subdivision, R.W. West #3 North Benefit District payments.

NOTE D - CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable To Date
Hospital Project	\$ 36,479,068	\$ 34,942,410

NOTE E - DEFINED BENEFIT PENSION PLAN

Plan description. Geary County contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE E - DEFINED BENEFIT PENSION PLAN (Continued)

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for employees hired prior to July 1, 2009 (Tier 1) and K.S.A. 74-49,210 establishes the KPERS member-employee rate at 6% of covered salary for employees hired on or after July 1, 2009 (Tier 2). The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for January, February and December 2009 is 6.54% and 5.54% for March through November 2009. The Geary County employer contributions to KPERS for the years ending December 31, 2009, 2008, and 2007 were \$381,335, \$316,934 and \$261,974, respectively, equal to the required contributions for each year.

NOTE F - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is jointly administered by Nationwide Retirement Solutions and Hartford Life Insurance Company. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County does not contribute to the plan.

NOTE G - INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Water District No. 2 & 3	K.S.A. 10-1113	\$ 4,156
Noxious Weed	Noxious Weed Cap Outlay	K.S.A. 2-1318	20,000
Community College Tuition	General	Close fund	8,874
JJA Supplemental	JJA - Sanction	Per JJA audit	13,455
JJA - Prevention	JJA - Supplemental	Aid in balancing	26,487
Bond & Interest	General	K.S.A. 10-117a	101,421
Hospital Imp 2006 (GO Bond)	Hospital Construction 2006	Bond Document	2,479,068
Auto Special	General	K.S.A. 8-145	63,486

NOTE H - LITIGATION

The County Attorney's letter dated December 20, 2010 did not apprise us of any claims that would have a material effect on the entity.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE I - LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2009, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Series 2000, McGeorge Benefit	6.25 - 7.15%	3/3/2000	66,740	9/1/2020	\$ 50,000	-	3,000	(3,000)	47,000	3,455
Series A, 2001, RW West #3	4.50 - 5.90%	4/15/2001	71,600	11/1/2021	55,700	-	3,100	(3,100)	52,600	3,001
Series B, 2001, Prairie View	4.50 - 6.00%	4/15/2001	39,300	11/1/2021	30,600	-	1,700	(1,700)	28,900	1,680
Series C, 2001, Walters/Laurence	3.90 - 5.30%	12/15/2001	94,000	11/1/2022	77,000	-	4,000	(4,000)	73,000	3,858
Series A, 2002, Rolling Hills	3.90 - 5.50%	5/1/2002	49,000	11/1/2022	38,000	-	2,000	(2,000)	36,000	1,981
Series B, 2002, Cedar Estates	3.90 - 5.50%	5/1/2002	89,125	11/1/2022	74,000	-	4,000	(4,000)	70,000	3,858
Convention Center Contract	0.00%	12/17/2002	1,500,000	12/31/2023	1,125,000	-	75,000	(75,000)	1,050,000	-
Convention Center Contract - CVB	0.00%	12/17/2002	1,500,000	12/31/2023	750,000	-	50,000	(50,000)	700,000	-
Series 2005, Rockwood East #1	7.25%	10/6/2005	36,100	10/1/2025	33,300	-	1,100	(1,100)	32,200	2,414
Series 2006, Hospital Bonds	3.50 - 6.50%	9/1/2006	34,000,000	9/1/2031	33,825,000	-	385,000	(385,000)	33,440,000	1,608,881
Series 2006 B, Country Meadows	5.33%	11/15/2006	60,000	4/1/2026	59,000	-	2,000	(2,000)	57,000	3,091
Total Bonded Indebtedness					36,117,600	-	530,900	(530,900)	35,586,700	1,632,219
Other Debt:										
Central Nat'l-Water District 2 & 3	5.25%	10/10/2006	35,417	11/15/2009	9,120	-	9,120	(9,120)	-	440
Capital Leases Payable:										
Systems Finance Corporation	4.45%	7/2/2007	490,000	7/2/2011	367,500	-	122,500	(122,500)	245,000	13,643
Compensated Absences										
					361,961	74,063	-	74,063	436,024	-
Total Long-Term Debt					\$ 36,856,181	74,063	662,520	(588,457)	36,267,724	1,646,302

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE I - LONG-TERM DEBT (Continued)

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

PRINCIPAL	Year									
	2010	2011	2012	2013	2014	2015-2019	2020-2024	2025-2029	2030-2031	Total
General Obligation Bonds:										
Series 2000, McGeorge Benefit	\$ 3,000	3,000	4,000	4,000	4,000	23,000	6,000	-	-	47,000
Series A, 2001, RW West #3	3,300	3,400	3,600	3,800	4,000	23,400	11,100	-	-	52,600
Series B, 2001, Prairie View	1,800	1,900	2,000	2,100	2,200	12,800	6,100	-	-	28,900
Series C, 2001, Walters/Laurence	4,000	4,000	5,000	5,000	5,000	29,000	21,000	-	-	73,000
Series A, 2002, Rolling Hills	2,000	2,000	2,000	2,000	3,000	15,000	10,000	-	-	36,000
Series B, 2002, Cedar Estates	4,000	4,000	4,000	5,000	5,000	28,000	20,000	-	-	70,000
Convention Center Contract	75,000	75,000	75,000	75,000	75,000	375,000	300,000	-	-	1,050,000
Convention Center Contract - CVB	50,000	50,000	50,000	50,000	50,000	250,000	200,000	-	-	700,000
Series 2005, Rockwood East #1	1,100	1,200	1,300	1,400	1,500	9,300	13,200	3,200	-	32,200
Series 2006, Hospital Bonds	450,000	520,000	590,000	670,000	755,000	5,155,000	7,865,000	11,525,000	5,910,000	33,440,000
Series 2006 B, Country Meadows	2,000	2,000	3,000	3,000	3,000	15,000	20,000	9,000	-	57,000
Lease: System Finance Corp	122,500	122,500	-	-	-	-	-	-	-	245,000
Total Principal	718,700	789,000	739,900	821,300	907,700	5,935,500	8,472,400	11,537,200	5,910,000	35,831,700
INTEREST										
General Obligation Bonds:										
Series 2000, McGeorge Benefit	3,257	3,058	2,857	2,587	2,314	7,212	429	-	-	21,714
Series A, 2001, RW West #3	2,851	2,689	2,521	2,341	2,147	7,300	986	-	-	20,835
Series B, 2001, Prairie View	1,596	1,506	1,409	1,307	1,198	4,068	549	-	-	11,633
Series C, 2001, Walters/Laurence	3,674	3,485	3,296	3,056	2,813	10,038	2,212	-	-	28,574
Series A, 2002, Rolling Hills	1,884	1,786	1,687	1,587	1,486	5,105	1,149	-	-	14,684
Series B, 2002, Cedar Estates	3,664	3,468	3,270	3,070	2,817	10,052	2,242	-	-	28,583
Convention Center Contract	-	-	-	-	-	-	-	-	-	-
Convention Center Contract - CVB	-	-	-	-	-	-	-	-	-	-
Series 2005, Rockwood East #1	2,335	2,255	2,168	2,074	1,972	8,062	4,154	232	-	23,252
Series 2006, Hospital Bonds	1,583,856	1,554,606	1,520,806	1,482,456	1,438,906	6,357,956	4,730,269	2,604,494	313,950	21,587,299
Series 2006 B, Country Meadows	2,985	2,878	2,745	2,585	2,425	9,727	5,064	506	-	28,915
Lease: System Finance Corp	5,482	5,436	-	-	-	-	-	-	-	10,918
Total Interest	1,611,584	1,581,167	1,540,759	1,501,063	1,456,078	6,419,520	4,747,054	2,605,232	313,950	21,776,407
Total Principal and Interest	\$ 2,330,284	2,370,167	2,280,659	2,322,363	2,363,778	12,355,020	13,219,454	14,142,432	6,223,950	57,608,107

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE I - LONG-TERM DEBT (Continued)

The Geary County Convention and Visitors Bureau (CVB) agreed to contribute \$50,000 annually to the City of Junction City for the Convention Center until the bonds used to fund the development are paid or retired. Contingent payments are also required under this agreement once annual gross receipts of Transient Guest Tax exceed \$300,000. The CVB is required to remit one-half of those receipts which exceed \$300,000 to the City up to a maximum of \$25,000 annually, i.e., the maximum annual contribution of \$75,000 would be required when receipts of Transient Guest Tax equal or exceed \$350,000 for that year. 2009 tax receipts totaled \$559,605 resulting in a debt payment of \$75,000. The long-term liabilities presented above do not include the contingent payments.

NOTE J - COMPENSATED ABSENCES

The County's policy regarding vacation leave allows employees to accumulate vacation time based on hours worked per week and years of continuous service as follows:

Years of Continuous Service	Vacation Accrual Per Pay Period <u>37.5 hrs/week</u>	Maximum Accrual for <u>37.5 hrs/week</u>	Vacation Accrual Per Pay Period <u>40 hrs/week</u>	Maximum Accrual for <u>40 hrs/week</u>
Less than one year	5.75 hours	-	6 hours	-
1 to 10	9.50 hours	150 hours	10 hours	160 hours
10 to 15	11.25 hours	180 hours	12 hours	192 hours
Over 15	15.00 hours	225 hours	16 hours	240 hours

Regular part-time employees working more than 20 hours per week but less than 37.5 hours per week will earn vacation leave as follows:

Years of Continuous Service	Vacation Accrual Per Pay Period	Maximum Accrual
Less than one year	3 hours	36 hours
1 to 10	5 hours	80 hours
10 to 15	6 hours	96 hours
Over 15	8 hours	120 hours

Movement to a new vacation earning category occurs on the first of the pay period following the anniversary of employment that entitles the employee to the new earning category.

Vacation leave is earned by the pay period and may not be taken until the first of the pay period following accrual. Non-exempt employees' vacation leave may be taken in no less than one hour increments. Exempt employees' vacation leave may be taken in no less than one-half of a day increments. Upon termination of employment an employee is entitled to pay for unused accrued vacation leave not to exceed the maximum accrual for years of service listed above. With the required departmental approvals and subject to departmental budget constraints, an employee may be allowed to sell a portion of the unused vacation leave back to the County for cash.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE J - COMPENSATED ABSENCES (Continued)

The County's policy regarding sick leave allows employees to accumulate sick leave time based on hours worked per week and years of continuous service as follows:

Years of Continuous Service	Sick Leave Accrual Per Pay Period <u>37.5 hrs/week</u>	Sick Leave Accrual Per Pay Period <u>40 hrs/week</u>
Less than one year	3.75 hours	4 hours
1 to 10	7.50 hours	8 hours
10 to 15	9.50 hours	10 hours
Over 15	11.25 hours	12 hours

Regular part-time employees working more than 20 hours per week but less than 37.5 hours per week will earn sick leave as follows:

Years of Continuous Service	Sick Leave Accrual Per Pay Period
Less than one year	2 hours
1 to 10	4 hours
10 to 15	5 hours
Over 15	6 hours

Movement to a new sick leave earning category occurs on the first of the pay period following the anniversary of employment that entitles the employee to the new earning category. Upon retirement, employees that are KPERS eligible are compensated at their current rate of pay for the lesser of one-third of the sick leave accrued or 30 days.

In January, the Commissioners designate the paid holidays for the year. If one of these holidays occurs on the regular day off of an employee, the individual is granted a day of floating holiday time which must be used within a reasonable time period.

The County has estimated the dollar amount of accumulated vacation for all employees at December 31, 2009 of \$375,823, accumulated sick leave expected to be paid to employees eligible to retire at December 31, 2009 of \$31,297 and floating holiday time of \$28,904. The net effect of all increases and decreases in compensated absences for the year was an increase of \$74,063.

The only estimate in these financial statements is in the calculation of the compensated absences balance. Actual results could differ from this estimate.

NOTE K - 2008 FINANCIAL DATA

The amounts shown for 2008 in the financial statements are included where practicable, only to provide a basis for comparison with 2008, and are not intended to present all information necessary for a fair presentation in accordance with accounting principles generally accepted in the United States of America.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE K - 2008 FINANCIAL DATA (Continued)

The account classifications were modified for the following funds to more closely match the categories required by the grantor agencies in order to aid in the reconciliation of the County general ledgers to the grant reports: Kansas Department of Corrections, Juvenile Justice Authority - Sanction, Juvenile Justice Authority - Prevention, Community Correction Grants and JJA Supplemental Funds.

Rounding variances may also exist between amounts reported for the 2008 calendar year in these financial statements and the amounts reported in the 2008 audited financial statements.

NOTE L - RELATED PARTY TRANSACTIONS

The Geary County Public Building Commission and the Geary Community Hospital are component units of Geary County, Kansas. Geary County, Kansas rents the facilities built by the Commission for an amount sufficient to cover the debt service payments made by the Commission. The rents are not calculated as arm's-length transactions. The lease agreements also require the lessees to purchase insurance to cover the risk of loss of the facilities.

The Geary County Convention and Visitors Bureau also rents a facility from Geary County, Kansas for \$1,500 per month. The rent is calculated as an arm's-length transaction.

NOTE M - LEASES

Geary County, Kansas has entered into operating leases with Geary County Public Building Commission (PBC) for the Courthouse/Pennell Building, Cloud County College Campus buildings, Geary County Office Building, Detention Center Expansion and the expansion and the renovation of the Geary Community Hospital facilities (Hospital Project). Geary County, Kansas subsequently entered into a sublease agreement with Cloud County Community College for the college campus buildings. The leases expire when the bonds which were used to construct the facilities have been retired. The bonds on the Cloud County College Campus buildings were retired June 1, 2007 and the original lease was scheduled to terminate on January 1, 2008. However, the County and Cloud County Community College extended the lease for an additional five years to January 1, 2013. The operation leases for the Courthouse/Pennell Building and the Geary County Office Building were amended on April 1, 2009 to reflect the issuance of refunding bonds by the PBC. The final bond payments on the Courthouse/Pennell and Geary County Office Building, Detention Center Expansion, and Hospital Project bonds are February 1, 2017, August 1, 2026, and August 1, 2031 respectively.

The following is a schedule by years of minimum future rentals on non-cancelable operating leases as of December 31, 2009:

Year Ending December 31:	
2010	\$ 1,182,765
2011	1,182,765
2012	1,182,765
2013	1,182,765
2014	1,245,765
2015-2019	4,519,036
2020-2024	3,944,763
2025-2029	2,663,067
2030-2031	831,330
Total minimum future rentals*	<u>\$ 17,935,021</u>

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS **DECEMBER 31, 2009**

NOTE M - LEASES (Continued)

All of the lease agreements, except for the Hospital Project, include a stipulation that within 30 days after receipt of written notice, the lessee is obligated to pay any additional rent deemed payable by the Commission. There have been no such additional rents assessed since the inception of the leases.

* This amount does not include contingent rentals which may be received under the college facilities lease which is based upon the number of credit hours of instruction given by the college during the preceding school year.

NOTE N - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORCC) public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to KCAMP for its property and liability insurance coverage and KWORCC for its workers' compensation insurance coverage. The agreements to participate provide that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the self-insured amount for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

NOTE O - OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. The County pays 50% of a single premium for each retiree until age 65; the retiree is responsible for the balance. During the year ended December 31, 2009, two retirees participated in this plan and the County paid \$5,491 in premiums for these retirees. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.